IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

FRIDAY, THE 17TH AUGUST 2007 / 26TH SRAVANA 1929

WP(C).No. 9348 of 2004(K)

PETITIONER:

MR. K.K. PAULSON, PROPRIETOR,
M/S. K.K. PAULSON AND BROTHERS
BONE MEAL PRODUCTS, VYNTHALA, THRISSUR.

BY ADV. SRI.SAIBY JOSE KIDANGOOR

RESPONDENTS:

1. STATE OF KERALA, REPRESENTED BY
GOVRNMENT SECRETARY TO TAXES,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. SALES TAX OFFICER, CHALAKKDY.

BY GOVERNMENT PLEADER SMT.N.SUDHADEVI

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 17/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1: TRUE PHOTOCOPY OF THE APPLICATION DATED 13.02.04 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT TO AVAIL BENEFITS UNDER SECTION 23 B OF THE KGST ACT.

EXT.P2: TRUE PHOTOCOPY OF THE REPRESENTATION DATED 13.02.04 SUBMITTED BEFORE THE 2ND RESPONDENT TO EXCLUDE THE PURCHASE TAX ASSESSED UNDER SECTION 5 A OF THE KGST ACT.

EXT.P3: TRUE PHOTOCOPY OF THE ORDER OF THE HONOURABLE SUPREME COURT DATED 20.3.97 IN CIVIL APPEAL NO.561/97.

/TRUE COPY/

P.A TO JUDGE

KURIAN JOSEPH, J.

W.P. (C). NO. 9348 OF 2004

Dated this the 17th day of August, 2007.

J U D G M E N T

This writ petition is filed mainly with the following prayer:

> ii) To issue a writ of mandamus or any other appropriate writ or order or direction directing the 2nd respondent to take a decision in Ext. P1 and P2 on the basis of the Ext. P3 order of the Hon'ble Supreme Court within a time frame allows by this Hon'ble Court.

2. There will be a direction to the 2nd respondent to take appropriate action on Exhibits P1 and P2 in the light of Exhibit P3 order passed by the Supreme Court, if not already taken, within a period of three months from the date of production of a copy of this judgment.

This writ petition is disposed of as above.

KURIAN JOSEPH, JUDGE.

smp